

AGENDA
Sapulpa Public Schools
Regular Virtual and Physical Meeting
Washington Administration Center Board Room
511 E Lee
Sapulpa, OK 74066
Monday, December 14, 2020 at 6:00 PM

This meeting will be conducted via teleconferencing, via videoconferencing, and at a physical location.

- I. Call the meeting to order and Pledge of Allegiance to the American Flag
- II. Formal Adoption of the Agenda
 - A. Motion, discussion, and vote on motion to formally adopt Agenda.
- III. Consent Agenda
 - A. Approval of the BOE Meeting Minutes.
 - 1. 11.09.2020-Regular BOE Meeting Minutes
 - 2. 11.19.2020-Special BOE Meeting Minutes
 - B. Approval of 2020-21 General Fund Purchase Order Encumbrance numbers 448 through 518.
 - C. Approval of 2020-21 Building Fund Purchase Order Encumbrance numbers 118 and 125.
 - D. Approval of 2020-21 Child Nutrition Fund Purchase Order Encumbrance numbers 53 and 54.
 - E. Approval of 2020-21 Bond Fund 33 Purchase Order Encumbrance numbers 19 through 22.
 - F. Approval of 2020-21 Bond Fund 34 Purchase Order Encumbrance number 3.
 - G. Approval of the monthly financial reports of the School Activity Funds account.
 - H. Approval of the Treasurer's Report on the status of Funds and Investments.
 - I. Approval of the continuation of Section 125 Plan through American Fidelity and approve electronic signature by Kenda Terrones as the contact.
 - J. Approval of OK.EMGrants Access Authorization Form, used by OK Dept of Emergency Management for the online application and management of Federal, State and Local grants.
 - K. Approval of 2020-21 Contract with Leah Gruns to provide Speech-Language Services to the District.
 - L. Accept and approve the Memorandum of Understanding agreement between SPS and Daktronics Sports Marketing.

- M. Discussion, motion, and vote on a motion to approve/disapprove the agreement between SPS and CREOKS, providing a Mental Health grant in the amount of \$100,000.
- N. Approval of generous donation of Scorers Tables for the Chieftain Center from Shelly Henderson, Zac Henderson's mom.
- O. Approval to accept the generous anonymous donation of \$3,500 to be deposited into the Freedom Activity Account to celebrate and acknowledge Freedom Elementary for the prestigious Presidential Blue Ribbon Award designation.
- P. Approval of Fundraisers as per attachment.
- IV. Hearing from the Public
- V. Information and Discussion Items
 - A. Superintendent Comments
 - B. Science Resources to support New Oklahoma Academic Standards for Science Implementation
- VI. Action Items
 - A. New Business - items not known or foreseen when agenda was posted.
 - B. Discussion, motion, and vote on a motion to approve/disapprove any modifications to the District Return to Learn Plan and/or the 2020-2021 School Calendar.
 - C. Discussion, motion, and vote on a motion to approve/disapprove an amendment to the following policies, extending the expiration date from December 31, 2020, to June 30, 2021.
 - 1. Section 400: Policy 469 Leave Under The Families First Coronavirus Response Act
 - 2. Section 700: Policy 746 Leave Under the Families First Coronavirus Response Act
 - D. Board to take action on the employment of Stephen H. McDonald & Associates, Inc. as Financial Consultant to the School District.
 - E. Board to consider and take action on separate resolutions authorizing the calling and holding of a special election to be held in this School District to authorize the issuance of general obligation bonds.
 - F. Proposed Executive Session to discuss Personnel listed and to conduct an ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.
 - 1. Vote to convene in Executive Session.
 - 2. To acknowledge the Board has returned to Open Session.
 - 3. Statement of Executive Session Minutes.
 - G. Personnel
 - 1. Vote to approve/disapprove employing Personnel as per attachment.
 - 2. Vote to approve/disapprove EFMLEA request for Christie Hurst, effective November 02, 2020, through November 05, 2020.
 - 3. Vote to approve/disapprove Intermittent FMLA request for Jessica Koch, effective December 01, 2020, through February 23, 2021.
 - 4. Vote to approve/disapprove Maternity Leave request for Sara Riker, effective December 18, 2020, through February 16, 2021.

5. Vote to approve/disapprove Maternity Leave request for Meghan Loghry, effective February 3, 2021, through 2021.
6. Vote to approve/disapprove authorizing Miriam Baker to receive sick leave donations from other employees as authorized by Board Policy 736.2 Sick Leave Donation.
7. Vote to accept Resignations received since the last board meeting.

VII. Adjournment

Regular Meeting of The Board of Education Independent School District Number
33, Creek County

Monday, November 9, 2020 6:00 PM

Washington Administration Center Board Room, 511 E Lee, Sapulpa, OK 74066

I. Call the meeting to order and Pledge of Allegiance to the American Flag
President Melinda Ryan called the meeting to order at 6 pm. Freedom Elementary Principal, Alison Owens introduced 5th Grade student, Ramsey Hurt to lead the Pledge of Allegiance. Superintendent Armstrong took this opportunity to congratulate Freedom Elementary Principal, Staff, and students as they have been awarded the Nation Blue Ribbon Award. What a wonderful honor for the District. They were one of six to receive the award. This is the highest honor a school can be awarded. A District celebration for Freedom is to come.

II. Formal Adoption of the Agenda

II.A. Motion, discussion, and vote on motion to formally adopt the Agenda.

To formally adopt the Agenda passed with a motion by Steve McCormick and a second by Wayne Richards.

Sarah Havenstrite: Yea

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 5, Nay: 0

III. Consent Agenda

III.A. Approval of the BOE Meeting Minutes.

III.A.1. 10.12.2020 Regular BOE Meeting Minutes.

III.B. Approval of 2020-21 General Fund Purchase Order encumbrance numbers 380 through 447.

III.C. Approval of 2020-21 Building Fund Purchase Order encumbrance numbers 110 through 117.

III.D. Approval of 2020-21 Child Nutrition Fund Purchase Order encumbrance number 49 through 52.

III.E. Approval of 2020-21 Bond Fund 33 Purchase Order Encumbrance number 18.

III.F. Approval of 2020-21 Bond Fund 34 Purchase Order Encumbrance number 2.

III.G. Approval of 2020-21 Bond Fund 35 Purchase Order Encumbrance number 1.

III.H. Approval of 2020-21 Bond Fund 36 Purchase Order Encumbrance Numbers 5 through 8.

III.I. Approval of the monthly financial reports of the School Activity Funds account.

III.J. Approval of the Treasurer's Report on the status of Funds and Investments.

III.K. Approval of a Resolution to the County Election Board calling for the Annual School Election.

III.L. Approval of MTI License Agreement for all-school musical.

III.M. Approval of MOA between SPS and Creek County Health Department for Freedom Elementary, Jefferson Heights Elementary, and the High School to be Points of Dispensing for immunization/prophylaxis.

III.N. Approval of 2020-21 Ellevation Subscription Agreement.

III.O. Approval of renewal for SchoolMessenger, Contact Management System.

III.P. Approval of a generous award of \$594.95 to Freedom Elementary, \$1,560.04 to Holmes Park, and \$315.50 to Jefferson Heights, from Assistance League of Tulsa, Betty Bradstreet Arts Education Award.

III.Q. Approval of a generous \$1,000 grant from Cox Charities, 2020 Innovation in Education Grants.

III.R. Approval of a generous \$1,000 grant presented by Tulsa Community Foundation through the Cox Charities Innovation in Education Grant Program.

III.S. Approval of Out-of-State Activity Trips as per Attachment.

III.T. Approval of Fundraisers as per attachment.

To approve Consent Agenda Items A-T passed with a motion by Steve McCormick and a second by Wayne Richards.

Sarah Havenstrite: Yea

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 5, Nay: 0

IV. Hearing from the Public

None

V. Information and Discussion Items

V.A. Superintendent Comments

Superintendent Armstrong started off his comments by congratulating Director of Accountability and Accreditation, Kim Castaldi. She has received her Doctorate in Education. He continued with other congratulations to Volleyball Coach Corey Harp and Cross Country Coach Debra Williams for being chosen as Region 2 Coach Of the Year. Both teams made it to State. Very proud of them. Pings are now preparing for State, sending them well wishes. Lots of great things going on in the District as we prepare for Thanksgiving and Winter Break which are right around the corner.

V.B. Discussion on Future Bond Issues

A continued conversation about the current millage rate. See attachment.

VI. Action Items

VI.A. New Business - items not known or foreseen when agenda was posted. Discussion on City Meeting next Monday to discuss City Mask Mandate.

VI.B. Discussion, motion, and vote on a motion to approve/disapprove multiple revised and new policies from multiple sections of the Board of Education Policy Guide.

VI.B.1. Section 204.1: Revised: Reading Sufficiency Act Testing and Procedures

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To approve revision of Policy 204:1 Reading Sufficiency Act Testing and Procedure passed with a motion by Melinda Ryan and a second by Larry Hoover.

Sarah Havenstrite: Yea

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 5, Nay: 0

VI.B.2. Section 604: Revised: Use of School Facilities

To approve revision to Policy 604 Use of School Facilities passed with a motion by Steve McCormick and a second by Sarah Havenstrite.

Sarah Havenstrite: Yea

Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 5, Nay: 0

VI.B.3. Section 954: New: Emergency Medical Services of District Athletic Events and Activities

To approve new Policy 954 Emergency Medical Services of District Athletic Events and Activities passed with a motion by Steve McCormick and a second by Sarah Havenstrite.

Sarah Havenstrite: Yea
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 5, Nay: 0

VI.C. Discussion, motion, and possible vote to approve/disapprove any modifications to the District Return to Learn Plan.

No action taken.

VI.D. Discussion, motion, and vote on a motion to approve or disapprove the OneVoice Legislative Agenda 2021.

To approve the OneVoice Legislative Agenda 2021 passed with a motion by Steve McCormick and a second by Sarah Havenstrite.

Sarah Havenstrite: Yea
Larry Hoover: Yea
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 5, Nay: 0

VI.E. Proposed Executive Session to discuss Personnel listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act.

VI.E.1. Vote to convene in Executive Session.

To convene in Executive Session at 7:01 pm passed with a motion by Melinda Ryan and a second by Steve McCormick.

Sarah Havenstrite: Yea
Larry Hoover: Yea
Steve McCormick: Yea

Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 5, Nay: 0

VI.E.2. To acknowledge the Board has returned to Open Session.
President Melinda Ryan acknowledged the Boards return to Executive Session at 7:27 pm.

VI.E.3. Statement of Executive Session Minutes.

The Board of Education went into Executive Session at 7:01 pm to discuss Personnel as listed and to conduct ongoing evaluation of the Superintendent, as authorized by 25 O.S. Section 307(B)(1) of the Oklahoma Open Meeting Act. During Executive Session, the Board discussed these items and no other items. The Board returned to Open Session at 7:27 pm. Present in Executive Session were Sarah Havenstrite, Larry Hoover, Wayne Richards, Steve McCormick, Melinda Ryan, and Rob Armstrong. No action was taken. This constitutes the minutes of Executive Session.

VI.F. Personnel

VI.F.1. Vote to approve/disapprove employing Personnel as per attachment.

To approve employing Personnel as per attachment passed with a motion by Steve McCormick and a second by Wayne Richards.

Sarah Havenstrite: Yea
Larry Hoover: Absent
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

VI.F.2. Vote to accept Resignations received since the last board meeting.

To accept Resignations received since the last board meeting passed with a motion by Steve McCormick and a second by Wayne Richards.

Sarah Havenstrite: Yea
Larry Hoover: Absent
Steve McCormick: Yea
Wayne Richards: Yea
Melinda Ryan: Yea
Yea: 4, Nay: 0, Absent: 1

VII. Adjournment

To adjourn at 7:29 pm passed with a motion by Wayne Richards and a second by Sarah Havenstrite.

Sarah Havenstrite: Yea

Larry Hoover: Absent

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

Special Meeting of The Board of Education Independent School District Number
33, Creek County

Thursday, November 19, 2020 5:00 PM

Washington Administration Center Board Room, 511 E Lee, Sapulpa, OK 74066

I. Call the Meeting to Order

President Melinda Ryan called the meeting to order at 5:00 pm, followed by the Pledge of Allegiance.

II. Information and Discussion Items

II.A. Projects for the 2020-21 Spring Bond Issue

Mr. Armstrong started off by welcoming everyone to the meeting. He then presented two separate items that he would like to discuss with the board to get their input. The two topics of discussion were Transportation and Building items. These items are being recommended to the Sapulpa Board of Education, to be put forth in the Bond Issue during the Spring of 2021.

Some of our vehicles are needing to be rewrapped as the paint is peeling off of them and are not presentable in comparison to some of the larger local school districts. We need to add an additional activity bus as well as a route bus. The Special Education Department is needing a larger van with more room and with a lift, the band is needing additional money for their semi and the Agricultural Department is needing a vehicle.

For the Building Items, we have roof repairs that are needed at the High School, Jr High, Woodlawn, and at the Liberty STEM Elementary. There are 6 sets of doors that need to be replaced at Woodlawn, the Jr High, and the High School due to security issues as well as other site security enhancements that need to be made.

More items that were discussed are the need to revamp our Science Adoption Curriculum and Materials. The last time they were purchased was back in 2008 and at that time, we purchased the state of the art materials for our Curriculum Department. There are several Technology items that need to be looked at. The bandwidth seems to be an issue. Steve McCormick volunteered to contact our state legislatures to see if there is some kind of reimbursement that we can get. There is also a need for several items to be purchased for the Athletics Department, as well as the Band Department. Mr. Armstrong would like to meet again in a Special Meeting at a later date to prioritize each item and see what we would agree on to submit for the Bond Issue. For more information regarding these items, please refer to the attachment.

III. Adjourn

To adjourn at 5:57 pm passed with a motion by Wayne Richards and a second by Steve McCormick.

Sarah Havenstrite: Absent

Larry Hoover: Yea

Steve McCormick: Yea

Wayne Richards: Yea

Melinda Ryan: Yea

Yea: 4, Nay: 0, Absent: 1

Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 448 - 518, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	448	11/05/2020	3344	OLIVIA G HILL	FALL GUARD TECH 10/5-10/30	388.00
11	449	11/05/2020	30003	LAKESHORE EQUIPMENT COMPANY	Title One Reading Lit. Materials	174.94
11	450	11/05/2020	8318	AMAZON	Title One Reading Lit. Materials	65.96
11	451	11/05/2020	8318	AMAZON	Third Grade Classroom Enrichment	244.48
11	452	11/06/2020	8318	AMAZON	Third Grade Classroom Enrichment	141.80
11	453	11/06/2020	1803	TEACHER SYNERGY, LLC	Fourth Grade Student Enrichment - Code to 1054	152.72
11	454	11/06/2020	8318	AMAZON	Fourth Grade Student Enrichment	93.72
11	456	11/09/2020	39880	BUS AIR LLC	AC Compressor and Dryer for Bus 307	462.57
11	457	11/09/2020	2223	SUMMIT TRUCK	Resistors for 12, 14, 37, 38, 39	71.18
11	458	11/09/2020	30540	RIVERSIDE PUBLISHING	4th Grade CogAT Scoring	3,518.20
11	459	11/09/2020	30003	LAKESHORE EQUIPMENT COMPANY	Third Grade Classroom Enrichment - code to 1053	66.96
11	460	11/09/2020	1803	TEACHER SYNERGY, LLC	Third Grade Classroom Enrichment - Code to 1053	86.97
11	461	11/09/2020	1681	SCHOLASTIC, CORPORATION	Parental Involvement Title 1 - Mrs. Hurt	724.85
11	462	11/09/2020	31885	OTC BRANDS, INC	Parental Involvement - Title 1 - Hurt	122.07
11	463	11/10/2020	99999	SAPULPA PUBLIC SCHOOLS	CB insurance fees	500.00
11	464	11/10/2020	8318	AMAZON	Counselor Student Enrichment	92.21
11	465	11/10/2020	206	CITY OF SAPULPA	WATER/SEWER SERVICE-DISTRICT	38,000.00
11	466	11/11/2020	8318	AMAZON	Mrs. Hart Classroom Enrichment	151.36
11	467	11/11/2020	2819	PLANK ROAD PUBLISHING	Music Classroom Enrichment	254.18
11	468	11/11/2020	3826	SECURITY BANK CARD CENTER INC	615-AAC Virtual Conference-T. Simpson	79.00
11	469	11/12/2020	3826	SECURITY BANK CARD CENTER INC	11 Hess - Classroom Supplies	251.62
11	470	11/12/2020	874	QUILL CORPORATION	GT Student Enrichment	272.42
11	471	11/12/2020	3826	SECURITY BANK CARD CENTER INC	GT Students Classroom Enrichment	499.50
11	472	11/12/2020	2014	ID WHOLESALER	EMPLOYEE BADGE SUPPLIES	1,500.00
11	473	11/16/2020	8318	AMAZON	Principal Budget - General Supplies	62.97
11	474	11/16/2020	8318	AMAZON	Speech Classroom Enrichment	79.80
11	475	11/16/2020	3580	SUPER DUPER INC	Speech Classroom Enrichment	99.85
11	476	11/16/2020	1269	SOFTWARE HOUSE INTERNATIONAL	Replacement Monitors-District	199.84
11	477	11/16/2020	3826	SECURITY BANK CARD CENTER INC	GT Students Classroom Enrichment	199.80
11	478	11/17/2020	30803	MIDWEST RACQUETBALL & SPORTING	basketball shoes for homeless student	98.00
11	479	11/17/2020	8318	AMAZON	Students Nursing Supplies	294.04
11	480	11/17/2020	874	QUILL CORPORATION	Printing Supplies	151.64

Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 448 - 518, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	481	11/17/2020	30933	VARSITY BRANDS HOLDING CO, INC	PE Classroom Enrichment - Code to 1360	292.49
11	482	11/17/2020	3826	SECURITY BANK CARD CENTER INC	S.ADAMS/TEACH CHILDREN.COM/US HISTORY WORKBOOKS	238.68
11	483	11/18/2020	1803	TEACHER SYNERGY, LLC	First Grade Student Enrichment	40.00
11	484	11/18/2020	30401	FOLLETT LIBRARY RESOURCES	11 - Ryan - Library Books	609.45
11	485	11/18/2020	3186	COUNTRYSIDE DIESEL REPAIR LLC	Diagnostics and Towing Bus L20	1,339.92
11	486	11/19/2020	39923	SAM'S CLUB	RENEWAL-CLASS SUPPLIES	45.00
11	487	11/19/2020	834	PERMA-BOUND	GF - Books for Library	1,409.92
11	488	11/19/2020	8318	AMAZON	PreK Classroom Enrichment	242.76
11	489	11/20/2020	3826	SECURITY BANK CARD CENTER INC	NAFME Membership Mozarko/Reznicek	266.00
11	490	11/20/2020	39461	REALLY GOOD STUFF	Second Grade Student Enrichment -	244.14
11	491	11/30/2020	8318	AMAZON	STEM and G/T Supplies	988.00
11	492	12/01/2020	3344	OLIVIA G HILL	Winter Guard Tech	110.00
11	493	12/01/2020	31629	NCS PEARSON, INC.	621-Sped-Pearson-BASC 3	155.00
11	494	12/01/2020	3328	WASTE MANAGEMENT OF OKLAHOMA, INC.	DISTRIST TRASH DUMPSTERS-2ND SEMESTER	30,000.00
11	495	12/01/2020	2223	SUMMIT TRUCK	Exhaust Gas Sensors	557.94
11	496	12/01/2020	874	QUILL CORPORATION	Printing Supplies - White 12x18 Paper; Clipboards	73.30
11	497	12/02/2020	8318	AMAZON	PreK Student Enrichment	216.02
11	498	12/02/2020	3826	SECURITY BANK CARD CENTER INC	11 - General - Plummer Classroom/Co-Curricular	228.66
11	499	12/02/2020	50001	SAPULPA PUBLIC SCHOOLS	JOM Hotspot Insurance	500.00
11	500	12/03/2020	8318	AMAZON	621-Sped- Amazon-Supplies and Materials	500.00
11	501	12/03/2020	2223	SUMMIT TRUCK	Stop Light Fixtures for Bus L35	38.38
11	502	12/03/2020	3186	COUNTRYSIDE DIESEL REPAIR LLC	Emergency Repairs to bus L05	16,000.00
11	503	12/03/2020	8202	PENSKE COMMERCIAL VEHICLES, US, LLC	Switch for Bus 28	37.45
11	504	12/04/2020	3397	RESTAURANT SUPPLY LLC	2 Gas ranges -Carl Perkins	8,101.25
11	505	12/04/2020	32210	LOWE'S	Shop supplies and equipment	297.51
11	506	12/04/2020	2972	US TOY CO INC.	PreK Student Enrichment	42.98
11	507	12/04/2020	8318	AMAZON	PreK Student Enrichment	100.67
11	508	12/04/2020	3826	SECURITY BANK CARD CENTER INC	Mailing CogAT Tests	250.00
11	509	12/07/2020	3826	SECURITY BANK CARD CENTER INC	11 Smith SpEd. Co. Curricular supplies	229.65
11	510	12/07/2020	3826	SECURITY BANK CARD CENTER INC	11 - Lierly - Instructional / Co curricular Supp.	150.00
11	511	12/07/2020	3826	SECURITY BANK CARD CENTER INC	11 - Burge - Co Curricular Supplies	142.95
11	512	12/07/2020	3826	SECURITY BANK CARD CENTER INC	Classroom/Office Supplies	800.00
11	513	12/07/2020	31713	CARSON-DELLOSA PUBLISHING LLC	Fifth Grade Student Enrichment	7.99
11	514	12/08/2020	3826	SECURITY BANK CARD CENTER INC	11 - George - Co Curriculum Games and B Blocks	138.49

Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 448 - 518, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	515	12/08/2020	3826	SECURITY BANK CARD CENTER INC	11 - Muniz - Co Curricular for Music - Music Cent	96.50
11	516	12/08/2020	31077	CRISIS PREVENTION INSTITUTE	615-Sped-PCard-CPI Training Workbooks	770.00
11	517	12/08/2020	80464	LEAH K GRUNS	011-Sped-SLP Contract Services	19,000.00
11	518	12/09/2020	874	QUILL CORPORATION	S.TUTTLE/LIBRARY/LAMINATING FILM/TEACHERS	33.80
Non-Payroll Total:						\$133,395.55
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$133,395.55

Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 118 - 125, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	118	11/09/2020	699	RICOH USA	REPAIR OF ADMIN COPIER	500.00
21	119	11/10/2020	1501	BATTERIES PLUS #089	Batteries for custodial cleaning machines	500.00
21	120	11/10/2020	3231	BOONE & BOONE SALES CO.	Supplies for commercial boilers/water heaters	100.00
21	121	11/11/2020	5524	K & M SHILLINGFORD	HS Aud boiler parts	1,200.00
21	122	11/11/2020	2420	INTERMOUNTAIN LOCK & SECURITY	District key, lock and door hardware	3,000.00
21	123	11/18/2020	629	LOCKE SUPPLY	Supplies for maintenance and grounds	5,000.00
21	124	11/20/2020	3328	WASTE MANAGEMENT OF OKLAHOMA, INC.	Dumpster for debris from district	1,000.00
21	125	12/08/2020	3158	WILLIAM A. HARRISON, INC.	HVAC Board Control Issues Services	1,500.00
Non-Payroll Total:						\$12,800.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$12,800.00

Sapulpa Public Schools
Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 53 - 54, Fund Codes: 22

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
22	53	12/03/2020	3826	SECURITY BANK CARD CENTER INC	Paint and Painting Supplies - HS Serving Area	400.00
22	54	12/04/2020	3656	S A PIAZZA & ASSOC. LLC	USDA Foods Pizza and Breadsticks 2nd Sem	11,000.00
Non-Payroll Total:						\$11,400.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$11,400.00

Sapulpa Public Schools

Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 19 - 22, Fund Codes: 33

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
33	19	11/06/2020	1269	SOFTWARE HOUSE INTERNATIONAL	CAMERA SERVER FOR JEFF HEIGHTS	6,667.47
33	20	11/16/2020	31641	MATTHEW AARON RESIDE	REPLACE MICROPHONE/SYSTEM SHAW AUD	5,501.32
33	21	12/04/2020	9314	LAMPROE CONSTRUCTION, INC	NEW FACING FOR CHIEFTAIN CTR STEPS	6,485.00
33	22	12/08/2020	3158	WILLIAM A. HARRISON, INC.	REPLACE COMPRESSOR AT LIBERTY	9,878.00
Non-Payroll Total:						\$28,531.79
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$28,531.79

Sapulpa Public Schools

Encumbrance Register

Options: Year: 2020-2021, Date Range: 7/1/2020 - 6/30/2021, PO Range: 3 - 3, Fund Codes: 34

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
34	3	11/16/2020	31641	MATTHEW AARON RESIDE	REPLACE MICROPHONES AT SHAW AUD	2,151.68
Non-Payroll Total:						\$2,151.68
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$2,151.68

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2020 - 11/30/2020

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 HS GRANTS	\$2,171.30	\$0.00	\$0.00	\$736.08	\$1,435.22	\$0.00	\$1,435.22
802 HS OFFICE	\$1,786.24	\$0.00	\$102.60	\$394.20	\$1,494.64	\$630.54	\$864.10
803 CREDIT RECOVERY	\$1,183.90	\$0.00	\$0.00	\$0.00	\$1,183.90	\$0.00	\$1,183.90
804 ID BADGE	\$4,319.53	\$215.00	\$0.00	\$0.00	\$4,534.53	\$1,755.00	\$2,779.53
805 HS ART	\$7,603.09	\$0.00	\$0.00	\$0.00	\$7,603.09	\$2,548.56	\$5,054.53
806 HS BAND	\$12,153.86	\$108.00	\$706.00	\$2,526.89	\$10,440.97	\$7,325.08	\$3,115.89
807 HS BAND BOOSTER CONCESSION	\$52,201.19	\$8,043.50	\$0.00	\$3,459.19	\$56,785.50	\$4,667.07	\$52,118.43
808 HS OKLAHOMA CLOSE UP	\$473.50	\$0.00	\$0.00	\$0.00	\$473.50	\$0.00	\$473.50
809 HS HOSPITALITY COMMITTEE	\$548.00	\$40.00	\$0.00	\$30.49	\$557.51	\$169.51	\$388.00
810 HS STAY(STUD TCH AIDS YOUTH)	\$445.06	\$0.00	\$0.00	\$0.00	\$445.06	\$0.00	\$445.06
811 HS COUNSELING OFFICE	\$4,967.91	\$82.01	\$0.00	\$0.00	\$5,049.92	\$0.00	\$5,049.92
812 HS BUSINESS PROF ASSOC (BPA)	\$281.66	\$0.00	\$0.00	\$0.00	\$281.66	\$0.00	\$281.66
814 HS AP EXAMS	\$1,040.08	\$0.00	\$0.00	\$0.00	\$1,040.08	\$421.08	\$619.00
815 HS FCCLA	\$2,508.95	\$0.00	\$0.00	\$45.80	\$2,463.15	\$498.20	\$1,964.95
816 HS INDIAN ED PANTRY	\$177.45	\$0.00	\$0.00	\$0.00	\$177.45	\$177.45	\$0.00
817 HS LIBRARY	\$1,444.73	\$0.00	\$0.00	\$59.07	\$1,385.66	\$63.94	\$1,321.72
818 HS NATIONAL HONOR SOCIETY	\$5,503.46	\$0.00	\$0.00	\$0.00	\$5,503.46	\$385.00	\$5,118.46
819 GREEN-THUMB CHIEFTAINS	\$3,248.78	\$220.00	\$0.00	\$96.57	\$3,372.21	\$180.34	\$3,191.87
820 HS NAACP	\$112.30	\$0.00	\$0.00	\$0.00	\$112.30	\$0.00	\$112.30
821 HS SENIORS 2021	\$6,637.31	\$0.00	\$0.00	\$272.06	\$6,365.25	\$245.00	\$6,120.25
822 HS SENIORS 2023	\$6,797.06	\$0.00	\$0.00	\$0.00	\$6,797.06	\$0.00	\$6,797.06
823 HS SENIORS 2022	\$2,991.16	\$0.00	\$0.00	\$0.00	\$2,991.16	\$0.00	\$2,991.16
824 HS SCIENCE & ENGINEERING	\$5,966.22	\$0.00	\$0.00	\$0.00	\$5,966.22	\$0.00	\$5,966.22
825 HS SPANISH HONOR SOCIETY	\$987.28	\$0.00	\$0.00	\$0.00	\$987.28	\$0.00	\$987.28
826 HS SPECIAL ED/OLYMPICS	\$15,699.69	\$0.00	\$0.00	\$0.00	\$15,699.69	\$0.00	\$15,699.69
827 HS STUDENT COUNCIL	\$4,088.81	\$153.00	\$0.00	\$637.95	\$3,603.86	\$232.95	\$3,370.91
828 HS VOCAL MUSIC	\$16,133.28	\$2,785.10	\$0.00	\$2,372.90	\$16,545.48	\$5,518.85	\$11,026.63
829 HS AG ED & FFA	\$24,904.42	\$522.00	\$0.00	\$326.99	\$25,099.43	\$3,480.50	\$21,618.93
830 HS LYONS SPED	\$1,704.98	\$0.00	\$0.00	\$0.00	\$1,704.98	\$0.00	\$1,704.98
831 HS YEARBOOK	\$5,698.37	\$0.00	\$0.00	\$222.29	\$5,476.08	\$420.00	\$5,056.08
832 HS SIZEMORE SPED	\$488.33	\$0.00	\$0.00	\$0.00	\$488.33	\$0.00	\$488.33
833 HS FISHING TEAM/CLUB	\$270.50	\$0.00	\$0.00	\$0.00	\$270.50	\$0.00	\$270.50
834 HIDER TRUST- FFA SCHOLARSHIPS	\$20,650.95	\$0.00	\$0.00	\$0.00	\$20,650.95	\$0.00	\$20,650.95
835 HS BAND AUXILIARIES	\$5,071.70	\$247.04	\$0.00	\$539.25	\$4,779.49	\$656.77	\$4,122.72
836 HS BAND TRIPS	\$47,054.36	\$1,076.41	(\$706.00)	\$14,162.00	\$33,262.77	\$15.71	\$33,247.06
837 HS BAND GRANTS	\$39,319.58	\$0.00	\$0.00	\$428.00	\$38,891.58	\$4,781.00	\$34,110.58
838 HS PING PINGS	\$11,434.16	\$0.00	\$0.00	\$7,667.00	\$3,767.16	\$0.00	\$3,767.16
840 HS INDIAN PARENT COMMITTEE	\$492.89	\$0.00	\$0.00	\$0.00	\$492.89	\$0.00	\$492.89
841 HS SAPULPA INDIAN CLUB	\$2,476.51	\$0.00	\$0.00	\$152.64	\$2,323.87	\$247.36	\$2,076.51
842 HS KEY CLUB	\$483.58	\$0.00	\$0.00	\$0.00	\$483.58	\$0.00	\$483.58
843 HS GSA, GAY STRAIGHT ALLIANCE	\$68.71	\$0.00	\$0.00	\$0.00	\$68.71	\$0.00	\$68.71
844 HS PRODUCTIONS	\$14,711.02	\$0.00	\$102.60	\$174.80	\$14,638.82	\$111.32	\$14,527.50
845 HS CULINARY ARTS	\$1,604.66	\$0.00	\$0.00	\$0.00	\$1,604.66	\$400.00	\$1,204.66
846 HS JROTC	\$13,531.41	\$689.31	\$0.00	\$243.53	\$13,977.19	\$3,617.16	\$10,360.03
847 HIDER TRUST- JROTC SCHOLARSHIPS	\$15,126.47	\$0.00	\$0.00	\$0.00	\$15,126.47	\$0.00	\$15,126.47
848 HS SCHOOL NURSE	\$1,921.60	\$0.00	\$0.00	\$108.26	\$1,813.34	\$178.60	\$1,634.74
849 BACKPACK FOOD PANTRY	\$8,544.94	\$0.00	\$0.00	\$0.00	\$8,544.94	\$8,544.94	\$0.00
851 HS SENIOR GIRL EVENTS	\$4,553.43	\$0.00	\$0.00	\$0.00	\$4,553.43	\$0.00	\$4,553.43
852 HS FIRST ROBOTICS	\$31,073.47	\$0.00	\$0.00	\$63.46	\$31,010.01	\$510.37	\$30,499.64
853 MIRANDA BROOKE MEM SCHOLARSHIP	\$2,175.00	\$0.00	\$0.00	\$0.00	\$2,175.00	\$0.00	\$2,175.00
854 HS INDIAN ED STAFF DEV	\$3,430.40	\$0.00	\$0.00	\$0.00	\$3,430.40	\$330.52	\$3,099.88
855 HS PHYSICS	\$684.22	\$0.00	\$0.00	\$0.00	\$684.22	\$0.00	\$684.22
856 E-SPORTS	\$143.91	\$0.00	\$0.00	\$0.00	\$143.91	\$0.00	\$143.91
857 JH OFFICE	\$3,404.78	\$0.00	\$0.00	\$700.80	\$2,703.98	\$875.64	\$1,828.34
860 JH LIBRARY	\$1,115.53	\$0.00	\$0.00	\$0.00	\$1,115.53	\$0.00	\$1,115.53
863 JH STUDENT COUNCIL	\$2,669.86	\$0.00	\$0.00	\$429.13	\$2,240.73	\$543.12	\$1,697.61
864 JH VOCAL MUSIC	\$8,579.33	\$360.00	\$0.00	\$0.00	\$8,939.33	\$0.00	\$8,939.33

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2020 - 11/30/2020

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
866 JH YEARBOOK	\$3,342.60	\$30.00	\$0.00	\$0.00	\$3,372.60	\$10.00	\$3,362.60
870 JH ART	\$6,520.48	\$126.00	\$0.00	\$0.00	\$6,646.48	\$235.09	\$6,411.39
871 JH TAPS	\$2,422.09	\$0.00	\$0.00	\$0.00	\$2,422.09	\$0.00	\$2,422.09
872 STEM JH MATH & SCIENCE	\$4,239.76	\$0.00	\$0.00	\$0.00	\$4,239.76	\$0.00	\$4,239.76
874 JR HIGH GRANTS	\$3,545.58	\$0.00	\$0.00	\$0.00	\$3,545.58	\$0.00	\$3,545.58
877 MS OFFICE	\$8,233.12	\$0.00	\$0.00	\$213.28	\$8,019.84	\$678.15	\$7,341.69
878 MS LIBRARY	\$106.32	\$0.00	\$0.00	\$0.00	\$106.32	\$0.00	\$106.32
879 MS STUDENT OF THE MONTH	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
880 MS STUDENT COUNCIL	\$18.90	\$0.00	\$0.00	\$0.00	\$18.90	\$0.00	\$18.90
881 MS YEARBOOK	\$69.60	\$90.00	\$0.00	\$0.00	\$159.60	\$0.00	\$159.60
883 MS CHOIR	\$12,959.24	\$121.68	\$0.00	\$2,814.09	\$10,266.83	\$502.80	\$9,764.03
886 MS NJHS	\$846.13	\$0.00	\$0.00	\$0.00	\$846.13	\$0.00	\$846.13
887 7TH/8TH GR VOLLEYBALL	\$636.33	\$0.00	\$0.00	\$0.00	\$636.33	\$0.00	\$636.33
888 MS GRANTS	\$173.09	\$0.00	\$0.00	\$0.00	\$173.09	\$0.00	\$173.09
891 GT REDDING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$900.00	\$100.00
892 SPED DIRECTOR	\$570.81	\$0.00	\$0.00	\$0.00	\$570.81	\$229.06	\$341.75
893 LIBERTY LIBRARY	\$871.90	\$0.00	\$0.00	\$0.00	\$871.90	\$0.00	\$871.90
894 LIBERTY MISC	\$1,249.13	\$0.00	\$0.00	\$0.00	\$1,249.13	\$231.10	\$1,018.03
895 LIBERTY FUNDRAISING	\$1,449.90	\$0.00	\$0.00	\$439.76	\$1,010.14	\$343.87	\$666.27
896 LIBERTY STEM CLUB	\$27,156.44	\$2,645.00	\$0.00	\$35.96	\$29,765.48	\$964.04	\$28,801.44
897 LIBERTY GRANTS	\$1,486.14	\$0.00	\$0.00	\$0.00	\$1,486.14	\$0.00	\$1,486.14
900 FREEDOM MISC	\$2,843.21	\$0.00	\$0.00	\$487.71	\$2,355.50	\$603.21	\$1,752.29
901 FREEDOM FUNDRAISING	\$12,787.37	\$0.00	\$0.00	\$59.04	\$12,728.33	\$4,256.25	\$8,472.08
902 FREEDOM LIBRARY	\$712.84	\$0.00	\$0.00	\$0.00	\$712.84	\$618.31	\$94.53
903 FREEDOM GRANTS	\$212.22	\$0.00	\$0.00	\$0.00	\$212.22	\$0.00	\$212.22
904 FREEDOM TAPS	\$16,744.70	\$0.00	\$0.00	\$148.74	\$16,595.96	\$2,851.26	\$13,744.70
907 JEFFERSON HTS MISC	\$2,232.21	\$0.00	\$0.00	\$0.00	\$2,232.21	\$881.69	\$1,350.52
908 JEFFERSON HTS FUNDRAISING	\$13,534.55	\$0.00	\$0.00	\$2,747.48	\$10,787.07	\$1,897.07	\$8,890.00
910 JEFFERSON HTS GRANTS	\$8,018.46	\$0.00	\$0.00	\$0.00	\$8,018.46	\$0.00	\$8,018.46
911 JEFFERSON HTS LIBRARY	\$4,322.09	\$0.00	\$0.00	\$63.38	\$4,258.71	\$96.62	\$4,162.09
919 HOLMES PARK MISC	\$6,598.63	\$0.00	\$0.00	\$140.44	\$6,458.19	\$722.03	\$5,736.16
920 HOLMES PARK FUNDRAISING	\$31,005.74	\$12,092.10	\$0.00	\$3,314.82	\$39,783.02	\$9,549.95	\$30,233.07
921 HOLMES PARK LIBRARY	\$726.07	\$0.00	\$0.00	\$0.00	\$726.07	\$0.00	\$726.07
922 HOLMES PARK GRANTS	\$1,677.76	\$1,000.00	\$0.00	\$0.00	\$2,677.76	\$990.04	\$1,687.72
929 DISTRICT STEM	\$16,800.25	\$0.00	\$0.00	\$940.06	\$15,860.19	\$2,630.04	\$13,230.15
930 SAPULPA ACADEMIC CONF	\$267.36	\$0.00	\$0.00	\$0.00	\$267.36	\$0.00	\$267.36
932 GT GRANTS	\$11,557.53	\$0.00	\$0.00	\$0.00	\$11,557.53	\$3,335.76	\$8,221.77
933 NOW (INTEREST INCOME)	\$32,444.62	\$1,539.89	\$0.00	\$5,082.46	\$28,902.05	\$2,340.00	\$26,562.05
934 DRIVERS EDUCATION	\$0.00	\$179.00	\$175.00	\$0.00	\$354.00	\$175.00	\$179.00
936 STEM-CAMP INVENTION	\$31,582.90	\$0.00	\$0.00	\$0.00	\$31,582.90	\$0.00	\$31,582.90
937 LATCHKEY	\$27,673.65	\$11,235.09	\$0.00	\$774.00	\$38,134.74	\$2,152.91	\$35,981.83
939 EDUCATION FOUNDATION	\$79.90	\$0.00	\$0.00	\$0.00	\$79.90	\$0.00	\$79.90
940 SPARK	\$19.21	\$0.00	\$0.00	\$0.00	\$19.21	\$0.00	\$19.21
941 LOCAL SCH CHILD WELFARE	\$34,081.47	\$250.00	\$0.00	\$3,976.24	\$30,355.23	\$20,732.93	\$9,622.30
942 HOT SPOT INSURANCE	\$305.00	\$160.00	\$0.00	\$0.00	\$465.00	\$0.00	\$465.00
943 ALTERNATIVE SCHOOL GRANTS	\$35.62	\$0.00	\$0.00	\$0.00	\$35.62	\$0.00	\$35.62
945 SPS FOOD SERV ASSOC	\$7,727.64	\$0.00	\$0.00	\$0.00	\$7,727.64	\$0.00	\$7,727.64
946 SOFT DRINK MONEY	\$70,665.44	\$0.00	(\$380.20)	\$14,701.25	\$55,583.99	\$17,644.99	\$37,939.00
947 ALTERNATIVE SCHOOL	\$3,977.67	\$0.00	\$0.00	\$6.30	\$3,971.37	\$42.20	\$3,929.17
948 JACKSON SCHOLARSHIP	\$1,054.00	\$0.00	\$0.00	\$0.00	\$1,054.00	\$0.00	\$1,054.00
949 CLEARING ACCOUNT	\$131.61	\$0.00	\$0.00	\$0.00	\$131.61	\$0.00	\$131.61
950 SERVICE CENTER	\$280.43	\$0.00	\$0.00	\$0.00	\$280.43	\$0.00	\$280.43
952 CHROMEBOOK INS/REPAIR	\$41,566.12	\$768.03	\$0.00	\$0.00	\$42,334.15	\$15,000.00	\$27,334.15
954 5TH GRADE ELEM BASKETBALL	\$970.25	\$0.00	\$0.00	\$0.00	\$970.25	\$0.00	\$970.25
956 CENTENNIAL PLAZA PROJECT	\$1,973.34	\$0.00	\$0.00	\$0.00	\$1,973.34	\$0.00	\$1,973.34
957 HOMELESS	\$564.99	\$0.00	\$0.00	\$0.00	\$564.99	\$0.00	\$564.99
960 ATHLETIC SPORTS OVERALL	\$13,901.99	\$2,390.96	\$0.00	\$5,046.33	\$11,246.62	\$5,116.58	\$6,130.04

Sapulpa Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2020 - 11/30/2020

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
961 FOOTBALL BUDGET	\$19,074.09	\$0.00	\$2,500.00	\$10,455.50	\$11,118.59	\$426.95	\$10,691.64
962 BOYS BASKETBALL BUDGET	\$3,894.26	\$0.00	\$0.00	\$1,000.00	\$2,894.26	\$798.00	\$2,096.26
963 GIRLS BASKETBALL BUDGET	\$3,015.60	\$0.00	\$0.00	\$360.00	\$2,655.60	\$2,440.00	\$215.60
964 BASEBALL BUDGET	\$142.98	\$0.00	\$0.00	\$0.00	\$142.98	\$0.00	\$142.98
965 SOFTBALL BUDGET	\$3,163.22	\$0.00	\$0.00	\$0.00	\$3,163.22	\$1,503.49	\$1,659.73
966 WRESTLING BUDGET	\$7,810.21	\$0.00	\$0.00	\$159.38	\$7,650.83	\$5,121.60	\$2,529.23
967 TENNIS BUDGET	\$856.77	\$0.00	\$0.00	\$0.00	\$856.77	\$0.00	\$856.77
968 TRACK BUDGET	\$1,787.09	\$0.00	\$0.00	\$0.00	\$1,787.09	\$0.00	\$1,787.09
969 GOLF BUDGET	\$1,784.56	\$0.00	\$0.00	\$0.00	\$1,784.56	\$500.00	\$1,284.56
971 ATHLETIC - BOOSTER CLUB	\$70,341.77	\$5,895.39	(\$2,500.00)	\$3,192.94	\$70,544.22	\$18,196.09	\$52,348.13
972 CROSS COUNTRY BUDGET	\$12,190.00	\$310.00	\$0.00	\$0.00	\$12,500.00	\$3,088.00	\$9,412.00
973 BOYS SOCCER BUDGET	\$741.44	\$300.00	\$0.00	\$0.00	\$1,041.44	\$227.50	\$813.94
974 ATHLETICS - TRAINER	\$6.51	\$0.00	\$0.00	\$0.00	\$6.51	\$0.00	\$6.51
975 GIRLS SOCCER BUDGET	\$8,852.93	\$100.00	\$0.00	\$3,500.00	\$5,452.93	\$406.00	\$5,046.93
976 GIRLS VOLLEYBALL BUDGET	\$3,128.89	\$0.00	\$0.00	\$0.00	\$3,128.89	\$0.00	\$3,128.89
977 CHEER BUDGET	\$1,886.49	\$0.00	(\$453.00)	\$0.00	\$1,433.49	\$490.00	\$943.49
978 ALL EVENTS GATE	\$15,119.32	\$2,709.97	\$0.00	\$10,090.17	\$7,739.12	\$839.92	\$6,899.20
979 JR HIGH CHEER	\$2,534.34	\$1,570.00	\$453.00	\$2,109.50	\$2,447.84	\$821.00	\$1,626.84
983 DRUG TEST-PHYSICALS	\$12,455.24	\$15.00	\$0.00	\$0.00	\$12,470.24	\$0.00	\$12,470.24
986 CHIEFTAIN CENTER CONCESSION	\$7,022.35	\$144.00	\$0.00	\$268.61	\$6,897.74	\$872.34	\$6,025.40
Total	\$1,085,843.33	\$59,213.48	\$0.00	\$107,976.79	\$1,037,080.02	\$180,993.42	\$856,086.60

**SAPULPA PUBLIC SCHOOLS
TREASURER'S SUMMARY
NOVEMBER 2020**

	GENERAL FUND	BUILDING FUND	CH NUTR FUND	BOND FUND	SINKING FUND	INSURANCE FUND
BEG BALANCE	1,626,934.24	17,790.03	(21,390.65)	2,642,459.68	426,211.07	4,316.85
DEPOSITS	1,912,879.81	1,983.52	176,097.44	-	5,441.46	
Year end Adj from EON						
CHECKS ISSUED						
Current Year	2,265,390.12	73,901.18	114,766.99	6,387.42		-
Prior Year	-	722.00	-	-	-	
END BALANCE	1,274,423.93	(54,849.63)	39,939.80	2,636,072.26	431,652.53	4,316.85
Last Yr Same Month	1,368,541.50	(18,698.97)	113,082.32	1,293,248.51	296,145.16	85,639.12
Gain or (Loss)	(94,117.57)	(36,150.66)	(73,142.52)	1,342,823.75	135,507.37	

-Building fund will rebound after Jan ad valorem is received

I CERTIFY THAT THIS REPORT, SUMMARIZED ON PAGES 1, 2, AND 3
IS CORRECT AND IN ACCORDANCE WITH THE RECORDS.


Kenda Terrones, Treasurer

GENERAL FUND

	PREVIOUS <u>TOTAL</u>	CURRENT <u>MONTH</u>	NEW <u>YR-TO-DATE</u>
<u>Local Revenue</u>			
Current Ad Valorem	22,951.75	0.00	22,951.75
Prior Ad Valorem	176,346.41	6,186.31	182,532.72
Homestead & In Lieu Tax	21,577.98	1.06	21,579.04
Interest Earned	8,722.91	1,068.92	9,791.83
Rental of Facilities	0.00	0.00	0.00
Sale of Surplus Equipment	1,450.00	0.00	1,450.00
Insurance Recovery	0.00	6,000.44	6,000.44
Workers' Compensation	0.00	0.00	0.00
Misc Reimbursements	54,169.77	3,417.82	57,587.59
Donations and Contributions	4,500.00	292.78	4,792.78
Repayment from CNF	0.00	0.00	0.00
Repayment from Activity Fd	<u>2,303.38</u>	<u>627.10</u>	<u>2,930.48</u>
Local TOTALS	292,022.20	17,594.43	309,616.63
<u>County Revenue</u>			
Mill Levy	23,800.63	1,069.52	24,870.15
Mortgage Tax	<u>46,524.29</u>	<u>11,893.94</u>	<u>58,418.23</u>
County TOTALS	70,324.92	12,963.46	83,288.38
<u>State Revenue</u>			
Gross Production	20,847.02	6,670.78	27,517.80
Auto Tags	492,882.21	113,086.98	605,969.19
School Land	184,051.02	30,891.22	214,942.24
Tax Stamps & Other Misc	2,114.42	591.83	2,706.25
Farm Implement Tax Stamp	0.00	0.00	0.00
State Aid (Fdn. & Incentive)	3,189,051.68	1,063,017.22	4,252,068.90
Flexible Benefit	754,702.81	249,806.54	1,004,509.35
Alternative Ed/High Challenge	0.00	0.00	0.00
Staff Development	0.00	0.00	0.00
National Board Cert Stipends	0.00	0.00	0.00
Reading Sufficiency	0.00	0.00	0.00
State Textbook Allocation	168,117.36	0.00	168,117.36
Driver's Education	6,887.50	0.00	6,887.50
Okla Parents as Teachers	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
State Misc/ACE Technology	0.00	0.00	0.00
State Misc/ACE Remediation	0.00	0.00	0.00
State Misc/Gear Up (022)	0.00	0.00	0.00
Robotics Grant (3690)	0.00	0.00	0.00
Vocational Salaries	0.00	0.00	0.00
Voc. Incentive Assistance	0.00	0.00	0.00
Okla Education Lottery Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
State TOTALS	4,818,654.02	1,464,064.57	6,282,718.59
<u>Federal Revenue</u>			
	<u>Y-T-D</u>	<u>CUR</u>	<u>Y-T-D</u>

FEMA	0.00	43,720.22	43,720.22
Title VII - Indian Ed (561)	32,814.64	0.00	32,814.64
JROTC	24,805.16	6,201.29	31,006.45
SIG Grants -Liberty	1,657.42	0.00	1,657.42
Title I (511)	136,130.59	206,085.06	342,215.65
Title II Part A (541)	12,628.38	39,604.52	52,232.90
IDEA-B Flow Thru (621)	252,964.48	61,041.35	314,005.83
IDEA-B Preschool 3-5 (641)	7,954.75	1,838.18	9,792.93
Title 10 (596)	4,496.13	26,936.99	31,433.12
JOM (563)	0.00	0.00	0.00
CARES Act	181,495.57	32,829.74	214,325.31
Carl Perkins (421)	<u>20,950.00</u>	<u>0.00</u>	<u>20,950.00</u>
	Federal TOTALS	418,257.35	1,094,154.47
TOTAL GEN FUND	5,856,898.26	1,912,879.81	7,769,778.07
<u>BUILDING FUND</u>			
Current Taxes	3,277.90	0.00	3,277.90
Prior Taxes	25,185.30	883.52	26,068.82
In Lieu of Taxes	3,075.96	0.00	3,075.96
Facility Rental	4,400.00	1,100.00	5,500.00
Insurance Recovery	2,000.98	0.00	2,000.98
Farm Implement Tax Stamp	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
FEMA	0.00	0.00	0.00
Donations and Contributions	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Building Fund TOTALS	1,983.52	39,923.66
<u>CHILD NUTR FUND</u>			
Local (Meals, Interest, etc)	25,693.88	6,344.24	32,038.12
State Reimbursement	33,806.59	13,029.93	46,836.52
Federal Reimbursement	<u>241,292.30</u>	<u>156,723.27</u>	<u>398,015.57</u>
	Child Nutrition Fund TOTALS	176,097.44	476,890.21
<u>TOTAL GF/BF/CNF</u>	6,195,631.17	2,090,960.77	8,286,591.94
<u>BOND FUND</u>			
Interest	0.00	0.00	0.00
Sale of New Bonds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Bond Fund TOTALS	0.00	0.00
<u>SINKING FUND</u>			
Current Taxes	19,737.99	0.00	19,737.99
Prior Taxes	152,881.30	5,441.46	158,322.76
In Lieu of Taxes	18,521.96	0.00	18,521.96
Interest/In Lieu Reimb	0.00	0.00	0.00
State Land Reimbursement	0.00	0.00	0.00
Farm Implement Tax Stamp	0.00	0.00	0.00
Premium on Bonds Sold	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sinking Fund TOTALS	5,441.46	196,582.71
<u>INSURANCE REIMBURSEMENT FUND</u>	0.00	0.00	0.00
GRAND TOTAL	6,386,772.42	2,096,402.23	8,483,174.65

GENERAL FUND EXPENDITURE COMPARISON

<u>ACCOUNTS PAYABLE</u>						<u>CERTIFIED PAYROLL</u>						<u>SUPPORT PAYROLL</u>					
		Monthly	YTD		% Change			Monthly	YTD		% Change			Monthly	YTD		% Change
AP 2019-20	AP 2020-21	Diff	Sub Total	Cert 19-20		Cert 20-21	Diff	Sub Total	Supp 19-20	Supp 20-21		Diff	Sub Total				
Jul	416,766	460,202	43,436	43,436	10.42%	Jul	169,856	239,144	69,288	69,288	40.79%	Jul	129,025	129,025			
Aug	279,188	155,127	-124,062	-80,626	-44.44%	Aug	1,130,772	964,852	-165,920	-96,632	-8.55%	Aug	536,383	379,901	-156,482	-27,457	-5.12%
Sep	222,002	222,371	369	-80,256	0.17%	Sep	1,805,623	1,584,834	-220,789	-317,421	-12.23%	Sep	581,050	503,764	-77,286	-104,743	-13.30%
Oct	313,194	248,396	-64,798	-145,054	-20.69%	Oct	1,681,613	1,581,963	-99,650	-417,071	-5.93%	Oct	547,499	506,419	-41,080	-145,823	-7.50%
Nov	172,741	183,427	10,685	-134,369	6.19%	Nov	1,705,829	1,574,157	-131,672	-548,743	-7.72%	Nov	530,335	507,806	-22,529	-168,352	-4.25%
Dec	134,807		-134,807	-269,176	-100.00%	Dec	1,694,660		-1,694,660	-2,243,402	-100.00%	Dec	526,634		-526,634	-694,986	-100.00%
Jan	115,246		-115,246	-384,422	-100.00%	Jan	1,668,349		-1,668,349	-3,911,751	-100.00%	Jan	517,723		-517,723	-1,212,709	-100.00%
Feb	150,922		-150,922	-535,344	-100.00%	Feb	1,741,198		-1,741,198	-5,652,949	-100.00%	Feb	516,610		-516,610	-1,729,319	-100.00%
Mar	134,084		-134,084	-669,428	-100.00%	Mar	1,706,919		-1,706,919	-7,359,868	-100.00%	Mar	527,090		-527,090	-2,256,408	-100.00%
Apr	103,002		-103,002	-772,430	-100.00%	Apr	1,680,553		-1,680,553	-9,040,421	-100.00%	Apr	494,547		-494,547	-2,750,955	-100.00%
May	64,472		-64,472	-836,902	-100.00%	May	1,666,559		-1,666,559	-10,706,979	-100.00%	May	487,202		-487,202	-3,238,157	-100.00%
Jun	30,358		-30,358	-867,260	-100.00%	Jun 12	3,803,911		-3,803,911	-14,510,890	-100.00%	Jun 5	977,045		-977,045	-4,215,201	-100.00%
Jun 30	18,348		-18,348	-885,608	-100.00%	Jun 30			0	-14,510,890		Jun 30			0	-4,215,201	
						(Jul)			0	-14,510,890	#DIV/0!	(Jul)			0	-4,215,201	#DIV/0!
						(Aug)			0	-14,510,890	#DIV/0!	(Aug)			0	-4,215,201	#DIV/0!
TOTAL	2,155,131	1,269,523	-885,608	350,000			20,455,840	5,944,950		640,250			6,242,117	2,026,915		10,226,216	

ACCOUNTS PAYABLE AND PAYROLL SUMMARY

AP&PR 20-21	YTD TOTAL	AP&PR 19-20	YTD TOTAL	Mo Diff	Mo % Change	Total % Change
Jul	828,371	828,371	586,622	241,749	41.21%	41.21%
Aug	1,499,880	2,328,252	1,946,344	-446,464	-22.94%	-8.08%
Sep	2,310,969	4,639,221	2,608,674	-297,705	-11.41%	-9.77%
Oct	2,336,778	6,975,998	2,542,306	-205,528	-8.08%	-9.21%
Nov	2,265,390	9,241,389	2,408,905	-143,515		
Dec	0	9,241,389	2,356,101	-2,356,101		
Jan	0	9,241,389	2,301,318	-2,301,318		
Feb	0	9,241,389	2,408,729	-2,408,729		
Mar	0	9,241,389	2,368,093	-2,368,093		
Apr	0	9,241,389	2,278,101	-2,278,101		
May	0	9,241,389	2,218,232	-2,218,232		
Jun	0	9,241,389	4,811,314	-4,811,314		
TOTAL	9,241,388.61		28,834,740.47	-19,593,352		

YTD TOTALS

AP YTD%	CP YTD%	SP YTD%	
10.42%	40.79%	#DIV/0!	Jul
-11.58%	-7.43%	-5.12%	Aug
-8.74%	-10.22%	-9.37%	Sep
-11.78%	-8.71%	-8.76%	Oct
			Nov
			Dec
			Jan
			Feb
			Mar
			Apr
			May
			(Jun)

EXPENDITURE PERCENTAGES

	20-21	19-20	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	09-10	08-09	07-08	06-07
AP	13.74%	8.78%	9.81%	9.13%	9.18%	12.85%	13.66%	12.31%	11.42%	12.13%	13.59%	14.13%	13.89%	16.06%	16.74%
CERT	64.33%	67.79%	67.46%	68.01%	69.37%	66.32%	65.73%	69.14%	68.24%	68.44%	68.45%	67.09%	67.34%	64.94%	64.13%
SUPP	21.93%	23.45%	22.73%	22.86%	21.45%	20.82%	20.60%	18.55%	20.34%	19.42%	17.97%	18.78%	18.77%	19.00%	19.13%
ALL PR	86.26%	91.24%	90.19%	90.87%	90.82%	87.15%	86.34%	87.69%	88.58%	87.87%	86.41%	85.87%	86.11%	83.94%	83.26%
TOTAL	100.00%	100.01%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

UTILITIES COMPARISON 2018-19 TO 2020-21

	410	623	624	625	627	MO	YTD	MONTHLY	YEAR	%
	<u>Water</u>	<u>Diesel</u>	<u>Electricity</u>	<u>Gasoline</u>	<u>Nat'l Gas</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>INCR/DECR</u>	<u>INCR/DECR</u>	
Jul 18	13,493		51,728		2,348	67,569	67,569	12,261	12,261	
Aug 18	13,640	6,419	59,286	6,209	2,159	87,713	155,282	32,405	44,666	28.76%
Sep 18	14,198	8,594	56,217	3,168	2,416	84,594	239,877	-11,356	33,311	13.89%
Oct 18	15,164	12,551	61,639	3,309	2,649	95,311	335,188	-2,829	30,482	9.09%
Nov 18	15,896	16,415	59,224	0	4,018	95,554	430,741	1,237	31,718	7.36%
Dec 18	12,758	11,815	38,543		6,626	69,742	500,483	-8,493	23,226	4.64%
Jan 19	12,374	10,440	33,268	0	13,620	69,702	570,184	-4,856	18,370	3.22%
Feb 19	15,087	9,780	30,075		16,935	71,877	642,061	-9,313	9,057	1.41%
Mar 19	13,795	10,950	32,734		13,964	71,443	713,504	-12,593	-3,536	-0.50%
Apr 19	12,962	10,007	30,886		12,145	66,001	779,505	-12,352	-15,888	-2.04%
May 19	13,859	18,714	27,639		7,604	67,816	847,321	-1,337	-17,224	-2.03%
Jun 19	14,802	11,403	27,789		3,959	57,954	905,275	-12,835	-30,059	-3.32%
Jul 19	13,466		39,988		1,268	54,722	54,722	-12,847	-12,847	-23.48%
Aug 19	13,155	2,489	45,733	3,535	2,309	67,221	121,943	-20,492	-33,339	-27.34%
Sep 19	14,550	7,658	60,281	2,961	2,180	87,630	209,573	3,036	-30,304	-14.46%
Oct 19	16,451	12,725	71,410	3,270	2,326	106,181	315,754	10,870	-19,434	-6.15%
Nov 19	15,551	15,630	63,334	3,025	2,770	100,310	416,064	4,756	-14,677	-3.53%
Dec 19	13,565	11,586	40,967	3,044	6,698	75,861	491,925	6,119	-8,558	-1.74%
Jan 20	11,527	8,678	31,172	2,177	11,529	65,083	557,008	-4,619	-13,176	-2.37%
Feb 20	12,686	12,922	32,651	2,267	11,073	71,599	628,607	-278	-13,454	-2.14%
Mar 20	14,190	11,861	32,612	2,996	9,726	71,385	699,992	-58	-13,512	-1.93%
Apr 20	12,437	7,470	30,640	3,068	6,577	60,192	760,184	-5,809	-19,321	-2.54%
May 20	10,737	761	27,032	1,185	3,845	43,560	803,745	-24,256	-43,577	-5.42%
Jun 20	10,610	1,058	25,283	1,249	2,592	40,791	844,536	-17,163	-60,739	-7.19%
Jul 20	7,504		0		2,429	9,933	9,933	-44,789	-44,789	-450.92%
Aug 20	12,954	1,762	45,182	746	2,225	62,870	72,802	-4,351	-49,141	-67.50%
Sep 20	13,694	3,558	58,396	1,142	2,769	79,559	152,361	-8,071	-57,212	-37.55%
Oct 20	16,814	7,674	57,472	2,760	3,155	87,875	240,236	-18,306	-75,518	-31.43%
Nov 20	18,346	7,728	50,184	1,452	4,687	82,397	322,633	-17,913	-93,431	-28.96%

General Fund

WORKING BUDGET 2-year projection

	With Actual Initial State Aid Alloc 2020-21 5940		Zero State Cuts 2021-22 5732	
WADM				
State Allocation (projected)	11,811,302.51		11,162,070.14	
Allocation adjustment				
Textbook appropriations (projected)	168,117.36		168,117.36	
Projected Other Revenue (Local, State, Federal)	15,160,446.13		15,160,446.13	
Projected mid-term decrease in state aid	(475,200.00)			
CARES Act	<u>600,000.00</u>		<u>-</u>	
CURRENT YEAR REVENUE (EON)	27,264,666.00		26,490,633.63	
Prior Year Carryover	<u>2,704,967.61</u>		<u>1,878,582.09</u>	6.89%
Total Revenue per EON	29,969,633.61		28,369,215.72	
Projected Expenses				
Salaries	20,712,719.14		20,012,719.14	
Benefits	5,985,086.07		5,485,086.07	
Purchased Professional & Technical Services	171,103.07		171,103.07	
Contracted Property Services	206,910.26		206,910.26	
Other Contracted Services	330,259.94		330,259.94	
Supplies & Materials	1,055,264.57		1,055,264.57	
Property Expenses	39,053.42		39,053.42	
Other Objects	351,655.05		351,655.05	
Payroll Step	300,000.00			
<i>Estimated costs added back from 2020 shutdown</i>	<i>250,000.00</i>		<i>250,000.00</i>	
<i>Estimated cuts from Payroll</i>	<i>(1,500,000.00)</i>			
<i>FEMA purchases 25% share</i>	<i>25,000.00</i>			
<i>CARES Act add'l cost estimate</i>	<u><i>164,000.00</i></u>		<u>-</u>	
Total Expenses	28,091,051.52		27,902,051.52	
Projected Carryover	1,878,582.09	6.89%	467,164.20	1.76%
Reserve PO's				
Add back Unspent reserves from FY19			500,000.00	3.65%
Projected Carryover			750,000.00	4.59%
			1,000,000.00	5.54%
			1,250,000.00	6.48%

**SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN**

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	Sapulpa Public Schools
Address:	511 EAST LEE AVE SAPULPA, OK 74066
Employer Identification Number:	73-6026796
Nature of Business:	Public School
Name of Plan:	Sapulpa Public Schools Flexible Benefit Plan
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	July 1, 1987
If Amendment to existing plan, effective date of amendment:	January 1, 2021

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following employment
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Retiree Wording:	N/A
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Minimum Hours:	All employees with 20 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
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Age:	Minimum age of 18.0 years.
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D. PLAN YEAR

The current plan year will begin on January 1, 2021 and end on December 31, 2021. Each subsequent plan year will begin on January 1 and end on December 31.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

Employer may furnish a non-elective contribution as shown in the enrollment materials.

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

\$16000.00 per plan year, not to exceed 100% of compensation

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

American Fidelity Assurance Company Accident and Hospital Indemnity | Employees Group Insurance Division (EGID) Group #ED191033 | Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A

Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

American Fidelity Assurance Company C-4 and subsequent plans - Cancer Indemnity | American Public Life Group #6911 | Aflac | Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Employees Group Insurance Division (EGID) Group #ED191033 Dental | Employees Group Insurance Division (EGID) Group #ED191033 Vision | Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

Fort Dearborn | American Fidelity Assurance Company 5 Year Term |

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000. Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set

forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$300.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$2750.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) are not elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – **First Fidelity Bank N A**

Maximum Contribution – **indexed annually by the IRS.**

Limitation on Eligible Medical Expenses – For purposes of the Medical

Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

Dental and Vision

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of Oklahoma. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

**Sapulpa Public Schools -
(Name of Employer)**

Signed By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
SW PD – 0420 Document ID # 135945MCP #42434 Effective Date:01/01/2021 11/25/20 9:33 AM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- 2.01 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).
- 2.02 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.
- 2.02a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5).
- 2.03 **Code** Internal Revenue Code of 1986, as amended.
- 2.04 **Dependent** Any of the following:
- (a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2),

and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

- 2.05 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.
- 2.06 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

- 2.07 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
- 2.08 **Employee** Any person employed by the Employer on or after the Effective Date.
- 2.09 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
- 2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
- 2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.
- 2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
- 2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
- 2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
- 2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
- 2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
- 2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
- 2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

3.02 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- b. The date the Participant ceases to work for the Employer as an eligible Employee; or
- c. The date of termination of the Plan; or
- d. The first date a Participant fails to pay required contributions while on a leave of absence.

3.04 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.05 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in

group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:

- (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost

during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.

(b) Significant curtailment of coverage.

(i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.

(ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.

(c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.

(d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.

(e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.

4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.

4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.

4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they

have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
 - the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, “medically necessary leave of absence” means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a

serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

- (a) Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- (b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- (c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- (d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet,

intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions

allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

- 8.07 **CARRYOVER**: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.
- 8.08 **QUALIFIED RESERVIST DISTRIBUTIONS**: Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 **PURPOSE**: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 **ELIGIBILITY**: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 **TERMS, CONDITIONS, AND LIMITATIONS**:
- a. **Accounts**. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

- b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
- (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
 - (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally

incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
- (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
- (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

- 10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 TERMS, CONDITIONS AND LIMITATION:

- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.
- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

- 11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.
- 11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

- 12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.
- 12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan

provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or

obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its

decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;

- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be

deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.

13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
- b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.



OK.EMGrants Access Authorization Form

Ok.emgrants.com is the site used by the Oklahoma Department of Emergency Management for the online application and management of Federal, State and Local grants.

Directions: This form should be filled out and signed by the highest elected or appointed individual (authorizing agent) representing the listed jurisdiction or organization. After an individual requests access to the ok.emgrants site, they should present this form to their authorizing agent who will determine the appropriate access level for the requestor. Please scan and email the completed form to okemgrantssupport@oem.ok.gov. **Access to ok.emgrants.com will not be granted until a completed Access Authorization Form is received.**

Provide the following information which should reflect the grantee (the organization/jurisdiction that will receive the grant dollars).

- DUNS Number: 055611164

Note: Federal regulations require a DUNS number be assigned for all entities receiving federal grant dollars, the DUNS must be registered and in good standing on SAM.gov.

For support or questions, please reach out to okemgrantssupport@oem.ok.gov and a system administrator will assist. Once the form is received and processed, the requestor will receive an email with instructions for logging on to the system.

Select Program based on jurisdiction availability (may choose multiple if applicable):

- Emergency Management Performance Grant (EMPG)** - Available to County, City, and Tribal Governments
- Enhanced 911 Management Authority (911)** – Available to County, City, Tribal Governments, Primary or Secondary Public Safety Answering Points (PSAPs), City or County Fire Departments or Law Enforcement Agencies; Councils of Governments (COGs); Public Districts, Public Trusts and Public Authorities; Other governmental entities that provide 9-1-1 services
- Fire Management Assistance Grant (FMAG)** - Available to County, City, and Tribal Governments

Hazard Mitigation Assistance – Available to State Agencies, County, City, Tribal Governments, Local School Districts, Councils of Governments (COGs); Public Districts, Public Trusts and Public Authorities

- Hazard Mitigation Grant Program (HMGP)**
- Building Resilient Infrastructure and Communities (BRIC)**
- Flood Mitigation Assistance (FMA)**

- Public Assistance (PA)** – Available to State Agencies, County, City, Tribal Governments, Private Non-Profits, Coops, Schools
- State Public Assistance Disasters (SPA)** – Available to County and City Governments

Additional Program access may be authorized outside jurisdiction/organization availability. Provide desired program and justification below:

Authorizing Agent Information:

The Access Authorization Form must be completed and signed by the highest elected or appointed individual (authorizing agent) representing the listed jurisdiction or organization.

County Commissioners will sign off on county individuals; Mayors or Town/City Administrators will authorize and sign for town and city individuals; Superintendents for their schools; Chiefs for Tribal Governments, and CEOs for Coops and non-profits.

Authorizing Agent Name:	
Authorizing Agent Title:	
Jurisdiction/Organization:	
Phone Number:	
Email Address:	
Person Requesting Access:	

I _____ (authorizing agent name) hereby authorize Kenda Terrones (person requesting access, requestor) to act on behalf of Sapulpa Public Schools (jurisdiction or organization you represent) on ok.emgrants.com, the online disaster grant management tool utilized by the Oklahoma Department of Emergency Management.

Authorized Access Level (access descriptions below, choose only one):

- Full Access
- Limited Access (Does not include ability to apply for or request funds/reimbursements)
- Read Only/Upload Only Access

Access Level Descriptions:

Full Access: An individual with full access has the ability to apply for federal grant dollars on behalf of their jurisdiction/organization for all programs they are granted access to. They have the ability to request an advance of funds on a project, request reimbursements, complete quarterly reports, submit project closeout requests, upload documentation, request time extensions, submit scope change requests, submit project appeals, etc.; they have full authority to act on behalf of the jurisdiction/organization in regards to the grant programs they are granted access to. This access level can view all program, project, and payment information for the jurisdiction(s) they are granted access to.

Limited Access: An individual with limited access has the ability to complete quarterly reports, submit project closeout requests, upload documentation, request time extensions, submit scope change requests, submit project appeals, etc. They **Do Not** have the ability to apply for federal grant dollars nor do they have the ability to request an advance of funds on a project, or request reimbursements on behalf of the jurisdiction/organization in regards to the grant programs they are granted access to. This access level can view all program, project, and payment information for the jurisdiction(s) they are granted access to.

Read Only/Upload Only Access: An individual with read only/upload only access has the ability to upload supporting documentation on behalf of the jurisdiction/organization as well as the ability to complete quarterly reports for all programs they are granted access to. This individual can view all program, project, and payment information for the jurisdiction(s) are granted access to but can only perform the listed actions.

Authorizing Agent's Signature: _____ Date: _____

Authorizing Agent's Name (Printed): Melinda Ryan, President

Requestor's Signature: *Kenda Terrones* Date: _____

Requestor's Name (Printed): Kenda Terrones, CFO

LEGAL CONTRACT**BETWEEN SAPULPA PUBLIC SCHOOLS AND LEAH K. GRUNS**

This agreement is entered into between Sapulpa Public Schools and Leah K. Gruns, a Speech-Language Pathologist, certified to conduct speech and/or language therapy and related activities for Sapulpa Public Schools.

I. Terms

- A. Leah K. Gruns shall maintain current Oklahoma State Department of Education certification and ASHA licensure as a Speech-Language Pathologist and carry personal liability insurance for the duration of the contract.
- B. Leah K. Gruns shall conduct speech and/or language evaluations, therapy (in-person or teletherapy), IEP meetings, and related activities as directed by the Director of Special Services. Services may include meeting with teachers, parents or other SLP's, reviewing student files, observing students in class, and serving as a Speech-Language Pathologist in child study meetings. Services will be scheduled as feasible for both parties.

II. Consideration and Cost of Services

- A. Sapulpa Public Schools shall pay Leah K. Gruns \$45.00 per hour for duties related to the position of Speech-Language Pathologist and related activities as directed by the Director of Special Services.
- B. Leah K. Gruns will provide services up to 20 hours per week unless additional services are approved by the Director of Special Services.
- C. Sapulpa Public Schools will pay \$45.00 per hour for port to port travel.
- D. Leah K. Gruns will submit an invoice by the 5th of each month to Sapulpa Public Schools for services provided.

III. Duration of the Contract

The duration of this contract is to become effective January 4, 2021 and terminate May 31, 2021 with the Board of Education approval.

- IV. This contract is subject to termination upon 30 (thirty) days advance written notice by either party. Said written notice must be forwarded by certified mail.

V. Amendment

This contract is subject to amendments at any time but only upon fully disclosed written consent and approval by both parties.

Sapulpa Public Schools _____ Date _____
Board President

Leah K. Gruns _____ Date _____
Speech Language Pathologist

**Memorandum of Understanding
Between
Sapulpa Public Schools and Daktronics Sports Marketing**

This Memorandum of Understanding (“MOU”) is entered into on this day of , 2020 between Daktronics Sports Marketing (“DSM”) and Sapulpa Public Schools (“Customer”).

Pursuant to this MOU, DSM agrees to provide specific marketing and consulting materials (these together, the “Services”) to assist the Customer in developing a sponsorship program designed to generate revenue at the Customer’s facilities.

According to a mutually agreeable schedule, DSM will provide a marketing plan, training, advice and guidelines as part of the Services to help Customer sell the inventory in the sponsorship program. The Services may include:

- Defining a specific project objective
- Detailing advertising/marketing inventory components
- System proposal to include design, features, and budget estimates
- Financial pro-forma
- Develop advertising prospectus
- Provide advertising sales training, if desired
- Provide limited onsite sales assistance to help secure sponsorships, if desired

Customer shall be responsible to:

- Provide necessary data to create appropriate marketing platforms
- Sell advertising plans and execute advertising agreements
- Invoice advertisers and collect payments
- Pay for Daktronics equipment per executed sales agreement or purchase order.

DSM will provide the Services at no up-front costs. Once sponsorship commitments are in place totaling \$ for the first year of the sponsorship program, the Customer agrees to execute a Purchase Order or other Sales Agreement with Daktronics for the purchase of the equipment. Customer may, at any time, elect to execute a purchase order or other sales agreement with Daktronics whether or not sufficient sponsorship commitments are in place. In such case, the purchase order or sales agreement, once executed by both parties, shall be binding and complete. Customer acknowledges that this MOU and DSM’s obligation to provide the Services are independent of any financing arrangements between Customer and any third party with respect to the equipment. This MOU shall not amend, supplement or in any way affect any Purchase Order, Sales Agreement or finance agreement with respect to the equipment.

This MOU is for 360 days. In the event Sapulpa Public Schools does not sell sufficient advertising revenue within the 360-day period, Sapulpa Public Schools will return all the material to DSM and agrees not to use any of our concepts, ideas, approaches, or strategies for one (1) year after expiration.

NOTE: The parties to this agreement pledge to keep all materials, services, and any other information exchanged between them confidential, and such information shall not be passed to third parties in any event without the prior written consent of the other party.

SAPULPA PUBLIC SCHOOLS

By _____
Authorized Signature

Dated _____

CONTACT INFORMATION:

Name:
Address:
City State Zip:
Phone:
Fax:
Email:

DAKTRONICS SPORTS MARKETING

By _____
Authorized Signature

Dated _____

CONTACT INFORMATION:

Daktronics Sports Marketing (DSM)
331 Thirty-Second Avenue
Brookings, SD 57006-5128
Phone: 605-697-4386
Fax: 605-697-4746
Jody.Bronson@Daktronics.com

469. LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT (Adopted 9/15/2020)

THIS POLICY SHALL BE IN EFFECT UNTIL DECEMBER 31, 2020 OR UNTIL THE EXPIRATION OF SUCH LEAVE UNDER FEDERAL LAW

Under the Families First Coronavirus Response Act (FFCRA) employees of the school district are provided with additional paid and unpaid leave. This policy sets out the scope of that leave. As new regulations or guidance are issued by the Department of Labor regarding this leave, NSO will comply with such guidance. ~~Importantly, NSO as a health care provider serving an extremely vulnerable population may decline its employees leave otherwise available under the FFCRA.~~

The leave described in this policy shall only apply to an employee who is scheduled to work, but is unable to due to a qualifying COVID-19 condition. In the case that an employee has been directed or approved to work remotely and can fully perform their job duties remotely, this leave will only apply if the employee cannot work remotely due to a qualifying COVID-19 condition.

The leave provided under this policy is non-cumulative and expires on ~~December 31, 2020~~ June 30, 2021, unless extended by Federal Authorities. Employees entitled to leave under this policy do not have a property interest in such leave and the leave provided under this policy will not be paid out to the employee upon separation from NSO, retirement, or at the end of their employment.

COVID-19 Conditions

The following are COVID-19 conditions that may qualify an eligible employee, whose leave has not been declined, for leave pursuant to this policy:

1. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. The employee has been advised by a health care provider to self-quarantine related to COVID-19;
3. The employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis;

4. The employee is caring for an individual subject to an order described in (1) or self-quarantine as described in (2)¹;
5. The employee is caring for a son or daughter² whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19³;
6. Or the employee is experiencing any other substantially-similar condition specified by the U.S. Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Leave provided for qualifying individuals experiencing these conditions is described below.

Emergency Paid Sick Leave Act (EPSLA)

All NSO District employees, regardless of length of employment, are eligible for limited paid leave under the Emergency Paid Sick Leave Act (EPSLA). An employee who is scheduled to work, but unable to work (or to work remotely if directed or approved) due to any qualifying condition listed above may request such leave. The employee will be required to apply for the Emergency Paid Sick Leave.

The amount of paid leave available to the qualified employee shall be determined based on whether the employee has full or part-time employment with NSO the District. For the purpose of this policy, a full-time employee is defined as an employee that works 40 hours per week. The following leave amounts are available:

- Full-Time Employees: 80 leave hours
- Part-Time Employees: A number of hours equal to the number of hours averaged over a two-week period.

Part-time employees who wish to take Emergency Paid Sick Leave should consult with Human Resources to determine the number of hours to which they are entitled.

Payments for Emergency Paid Sick Leave are capped as follows:

- For employees with COVID-19 related Conditions 1, 2, or 3: 100% of the employee's regular rate up to \$511 a day (\$5,110 total).

¹An employee seeking leave for this purpose must have a genuine need to care for the individual, such as a relationship that creates an expectation that the employee would care for the person (i.e. immediate family member, roommate, or similar person).

²This definition encompasses the employee's own child, including biological, adopted or foster children as well as stepchildren, legal wards, or a child for whom the employee stands in *loco parentis*.

³An employee requesting leave based on this condition must certify that no other suitable person is available to care for the children for whom care is necessary and that no other person will be providing care for the children during the period for which the employee requests leave for this condition. This condition includes caring for a son or daughter over the age of 18 who is incapable of self-care due to physical or mental disability

- For employees with COVID-19 related Conditions 4, 5, or 6: 2/3 of the employee's pay rate based on the hours the employee would otherwise be normally scheduled to work. Paid leave under this provision shall not exceed \$200 per day and/or \$10,000 in aggregate. The employee may supplement this leave with accrued leave up to 100% of the employee's regular rate.

This leave shall be, with one exception, is in addition to ~~any other leave (including FMLA and other leave) made available by NSO, provided that utilization of~~ The exception is Emergency Paid Sick leave for purpose of caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19 (COVID-19 Condition 5) shall count towards the leave provided in the EFMLEA section below. Employees are not required to use other accrued paid leave prior to using Emergency Paid Sick Leave.

Unless teleworking, employees who begin taking paid sick leave related to COVID-19 conditions 1-4 or 6 above must continue to take paid sick leave until either (1) the full amount of paid sick leave is used or (2) the employee no longer has a qualifying condition for taking paid sick leave.

Emergency Family and Medical Leave Expansion Act (EFMLEA)

An NSO District employee who has been employed for at least 30 calendar days is entitled to Emergency FMLA leave under the Emergency Families and Medical Leave Expansion Act. An employee who is scheduled to work, but unable to work (or work remotely if directed or approved) because they are required to care for a son or daughter whose school or place of care is closed related to COVID-19 (COVID-19 Condition 5 above), is entitled to partially-paid leave of twelve weeks, subject to the following conditions:

- The first two-weeks of Emergency FMLA leave shall be unpaid. However, the employee, at their discretion, may use accrued leave or Emergency Paid Sick Leave to supplement this leave up to 100% of the employee's regular rate.
- For subsequent days, the employee shall receive 2/3 of the employee's regular/usual rate of pay based on the number of hours the employee would otherwise be normally scheduled to work. Paid leave under this provision shall not exceed \$200 per day and/or \$10,000 in aggregate. The employee may supplement this leave with accrued leave up to 100% of the employee's regular rate.

The employee will be required to apply for the Emergency FMLA Leave.

Emergency FMLA leave runs concurrently with any FMLA leave available to a qualified employee. Therefore, an employee who has exhausted FMLA leave is not entitled to additional leave under the EFMLEA. Likewise, an employee who has used a portion of their FMLA leave will only be eligible for Emergency FMLA leave on a prorated basis. Employees are not required to use other accrued paid leave prior to using EFMLEA leave.

Intermittent Leave [OPTIONAL]

Eligible employees may request to use their available Emergency Paid Sick Leave or their Emergency FMLA leave on an intermittent basis by following the same application and certification process as described above and under the following conditions:

- If the employee is teleworking:
 - *Emergency Paid Sick Leave:*
 - If the employee is unable to telework their normal hours due to a COVID-19 condition.
 - *Emergency FMLA:*
 - If the employee is caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19, and is unable to telework their normal hours due to a COVID-19 condition.

- If the employee is working from a District site:
 - *Emergency Paid Sick Leave⁴ or Emergency FMLA:*
 - If the employee is caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19, and is unable to telework their normal hours due to a COVID-19 condition.

Intermittent leave will only be provided in [~~half day, hour, ½ hour, etc.~~] ¼ hour increments and must be approved by the District.

Compliance with Federal Regulations and Guidance

It is NSO's intention to comply with all federal law, regulations and guidance related to Emergency Paid Sick Leave and Emergency FMLA leave but it is also its intention to exercise its right to decline leave when necessary to preserve and serve patients. In the event that NSO's policy conflicts with federal law, regulations or guidance, it will comply with federal law, regulations, and guidance.

⁴Intermittent Leave is not available for employees working on site with COVID-19 conditions 1-4 or 6.

746. LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT (Adopted 9/15/2020)

THIS POLICY SHALL BE IN EFFECT UNTIL DECEMBER 31, 2020 OR UNTIL THE EXPIRATION OF SUCH LEAVE UNDER FEDERAL LAW

Under the Families First Coronavirus Response Act (FFCRA) employees of the school district are provided with additional paid and unpaid leave. This policy sets out the scope of that leave. As new regulations or guidance are issued by the Department of Labor regarding this leave, NSO will comply with such guidance. ~~Importantly, NSO as a health care provider serving an extremely vulnerable population may decline its employees leave otherwise available under the FFCRA.~~

The leave described in this policy shall only apply to an employee who is scheduled to work, but is unable to due to a qualifying COVID-19 condition. In the case that an employee has been directed or approved to work remotely and can fully perform their job duties remotely, this leave will only apply if the employee cannot work remotely due to a qualifying COVID-19 condition.

The leave provided under this policy is non-cumulative and expires on ~~December 31, 2020~~ June 30, 2021, unless extended by Federal Authorities. Employees entitled to leave under this policy do not have a property interest in such leave and the leave provided under this policy will not be paid out to the employee upon separation from NSO, retirement, or at the end of their employment.

COVID-19 Conditions

The following are COVID-19 conditions that may qualify an eligible employee, whose leave has not been declined, for leave pursuant to this policy:

7. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
8. The employee has been advised by a health care provider to self-quarantine related to COVID-19;
9. The employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis;

10. The employee is caring for an individual subject to an order described in (1) or self-quarantine as described in (2)¹;
11. The employee is caring for a son or daughter² whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19³;
12. Or the employee is experiencing any other substantially-similar condition specified by the U.S. Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Leave provided for qualifying individuals experiencing these conditions is described below.

Emergency Paid Sick Leave Act (EPSLA)

All NSO District employees, regardless of length of employment, are eligible for limited paid leave under the Emergency Paid Sick Leave Act (EPSLA). An employee who is scheduled to work, but unable to work (or to work remotely if directed or approved) due to any qualifying condition listed above may request such leave. The employee will be required to apply for the Emergency Paid Sick Leave.

The amount of paid leave available to the qualified employee shall be determined based on whether the employee has full or part-time employment with NSO the District. For the purpose of this policy, a full-time employee is defined as an employee that works 40 hours per week. The following leave amounts are available:

- Full-Time Employees: 80 leave hours
- Part-Time Employees: A number of hours equal to the number of hours averaged over a two-week period.

Part-time employees who wish to take Emergency Paid Sick Leave should consult with Human Resources to determine the number of hours to which they are entitled.

Payments for Emergency Paid Sick Leave are capped as follows:

- For employees with COVID-19 related Conditions 1, 2, or 3: 100% of the employee's regular rate up to \$511 a day (\$5,110 total).

¹An employee seeking leave for this purpose must have a genuine need to care for the individual, such as a relationship that creates an expectation that the employee would care for the person (i.e. immediate family member, roommate, or similar person).

²This definition encompasses the employee's own child, including biological, adopted or foster children as well as stepchildren, legal wards, or a child for whom the employee stands in *loco parentis*.

³An employee requesting leave based on this condition must certify that no other suitable person is available to care for the children for whom care is necessary and that no other person will be providing care for the children during the period for which the employee requests leave for this condition. This condition includes caring for a son or daughter over the age of 18 who is incapable of self-care due to physical or mental disability

- For employees with COVID-19 related Conditions 4, 5, or 6: 2/3 of the employee's pay rate based on the hours the employee would otherwise be normally scheduled to work. Paid leave under this provision shall not exceed \$200 per day and/or \$10,000 in aggregate. The employee may supplement this leave with accrued leave up to 100% of the employee's regular rate.

This leave ~~shall be~~, with one exception, is in addition to ~~any other leave (including FMLA and other leave) made available by NSO, provided that utilization of~~ The exception is Emergency Paid Sick leave for purpose of caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19 (COVID-19 Condition 5) shall count towards the leave provided in the EFMLEA section below. Employees are not required to use other accrued paid leave prior to using Emergency Paid Sick Leave.

Unless teleworking, employees who begin taking paid sick leave related to COVID-19 conditions 1-4 or 6 above must continue to take paid sick leave until either (1) the full amount of paid sick leave is used or (2) the employee no longer has a qualifying condition for taking paid sick leave.

Emergency Family and Medical Leave Expansion Act (EFMLEA)

An NSO District employee who has been employed for at least 30 calendar days is entitled to Emergency FMLA leave under the Emergency Families and Medical Leave Expansion Act. An employee who is scheduled to work, but unable to work (or work remotely if directed or approved) because they are required to care for a son or daughter whose school or place of care is closed related to COVID-19 (COVID-19 Condition 5 above), is entitled to partially-paid leave of twelve weeks, subject to the following conditions:

- The first two-weeks of Emergency FMLA leave shall be unpaid. However, the employee, at their discretion, may use accrued leave or Emergency Paid Sick Leave to supplement this leave up to 100% of the employee's regular rate.
- For subsequent days, the employee shall receive 2/3 of the employee's regular/usual rate of pay based on the number of hours the employee would otherwise be normally scheduled to work. Paid leave under this provision shall not exceed \$200 per day and/or \$10,000 in aggregate. The employee may supplement this leave with accrued leave up to 100% of the employee's regular rate.

The employee will be required to apply for the Emergency FMLA Leave.

Emergency FMLA leave runs concurrently with any FMLA leave available to a qualified employee. Therefore, an employee who has exhausted FMLA leave is not entitled to additional leave under the EFMLEA. Likewise, an employee who has used a portion of their FMLA leave will only be eligible for Emergency FMLA leave on a prorated basis. Employees are not required to use other accrued paid leave prior to using EFMLEA leave.

Intermittent Leave [OPTIONAL]

Eligible employees may request to use their available Emergency Paid Sick Leave or their Emergency FMLA leave on an intermittent basis by following the same application and certification process as described above and under the following conditions:

- If the employee is teleworking:
 - *Emergency Paid Sick Leave:*
 - If the employee is unable to telework their normal hours due to a COVID-19 condition.
 - *Emergency FMLA:*
 - If the employee is caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19, and is unable to telework their normal hours due to a COVID-19 condition.

- If the employee is working from a District site:
 - *Emergency Paid Sick Leave⁴ or Emergency FMLA:*
 - If the employee is caring for a son or daughter whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19, and is unable to telework their normal hours due to a COVID-19 condition.

Intermittent leave will only be provided in [~~half day, hour, ½ hour, etc.~~] ¼ hour increments and must be approved by the District.

Compliance with Federal Regulations and Guidance

It is NSO's intention to comply with all federal law, regulations and guidance related to Emergency Paid Sick Leave and Emergency FMLA leave but it is also its intention to exercise its right to decline leave when necessary to preserve and serve patients. In the event that NSO's policy conflicts with federal law, regulations or guidance, it will comply with federal law, regulations, and guidance.

⁴Intermittent Leave is not available for employees working on site with COVID-19 conditions 1-4 or 6.

